UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

21 MC 102 (AKH)

IN RE LOWER MANHATTAN DISASTER SITE LITIGATION

LUIS INGA (AND WIFE, CARMEN INGA)

DOCKET NUMBER: (AKH) 07CV4474

Plaintiff,

-against-

NOTICE OF ADOPTION OF ANSWER TO MASTER COMPLAINT OF BELFOR USA GROUP, INC.

BELFOR USA GROUP, INC., et al. Defendants.

Defendant, Belfor USA Group, Inc. ("Belfor"), hereby adopts as its Answer in the instant case its Answer and Defenses to Plaintiffs' Master Complaint in this litigation which were filed and served on August 3, 2007. In accordance with Case Management Order No. 4, the allegations of the instant Check-Off Complaint are deemed to be denied. By way of further answer, Belfor also incorporates by reference all averments and denials of its Answer and Defenses to the Master Complaint as though same were more fully set forth herein at length.

Dated: New York, New York September 13, 2007

COZEN O'CONNOR

By:

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